



To: City/Town/District Collectors
From: Mary Jane Handy, Director of Accounts
Date: July, 2017

This letter sets forth the annual reporting requirements of Collectors to the Bureau of Accounts and includes other pertinent matters.

Continued Reminders from last year's letter

- DLS Bulletin [2015-05B](#) explains the law that applies to property tax payments, or abatement or exemption applications, when their statutory due dates fall on a day city or town offices are ordinarily closed for municipal business (Saturday, Sunday or legal holiday) or unexpectedly closed for business due to a weather or public safety emergency.
- Chapter 139 of 2012, § 84 added sub-section (e) to G.L. c. 60, § 3A regarding E-billing. Collectors may now establish voluntary e-billing programs for motor vehicle, boat or farm animal excises, betterments and special assessments or any tax committed to them by the assessors. Previously, the statute allowed voluntary E-billing programs only for real and personal property taxes. See DLS IGRs [13-208](#) and [13-209](#) for details.
- State Aid Distribution - For FY2018, the Division of Local Services will change the payment schedule for Charter School Tuition assessments and reimbursements to monthly. Although this means a change to sending district cash flow, it will have no impact on the budget. Since these estimates are included in the cherry sheet, districts are already budgeting for this expense and raising the amount on the tax rate recapitulation sheet. As always, final actual tuition payments, assessments and reimbursements will reflect updated enrollment changes.

Schedule of Outstanding Receivables

This schedule as of June 30, 2017 must be completed by the Treasurer for a city, town or special purpose district in the Gateway system. This schedule does not apply to regional school districts.

DOR requires an annual reconciliation of receivables to be submitted with a balance sheet as a prerequisite to certifying a community's free cash. This schedule compares the detailed listings of the Collector, Treasurer or department head with the balances of the Accountant/Auditor for certain outstanding receivables.

In the Gateway system, the schedule is found under the “Misc. Forms” tab, called “Outstanding Receivables”. If you have any problems with submission in Gateway, please contact your Bureau of Accounts (BOA) field representative.

Compensating Balance

Recently, An Act to Modernize Municipal Finance and Government eliminated the exemption for compensating balance agreements related to banking services under Section 1(b)(23) of Chapter 30B. As a result of this legislative change, the scope of all banking service agreements — including those with compensating balances — are subject to competitive procurement processes under Chapter 30B. Stated differently, Chapter 30B is now applicable to procurements related to all banking services that impose fees of any value.

The Office of the Inspector General’s [January 2017](#) Procurement Bulletin has additional information in an article “Banking and Financial Planning Services are Subject to Chapter 30B”.

For further questions on financial or banking services, please contact the Office of the Inspector General Chapter 30B Hotline at (617) 722-8838.

Affidavit as to Time of Sending Tax Bills

Copies of this affidavit should be filed in the Collector’s office and in the Clerk’s office. Do not send a copy of this document to the BOA unless requested by the Director.

Forms

Additional collector use forms including Certificate of Penalty Tax for Classified Land, Schedule of Uncollectible Taxes, Instrument of Tax Takings, are available on our web site at www.Mass.gov/dls.

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